1988

ANNUAL FINANCIAL REPORT

The Regional Municipality of York

Touche Ross & Co.
Chartered Accountants
Suite 1200
5140 Yonge Street
North York, Ontario M2N 6L7
Telephone 416 229-2100
Telex 06-986273
Telecopier 416 229-2524

89-05109/

Touche Ross

AUDITORS' REPORT

To the Members of Council, Inhabitants
and Ratepayers of the Regional
Municipality of York:

We have examined the consolidated balance sheet of the Regional Municipality of York as at December 31, 1988 and the consolidated statement of operations for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these consolidated financial statements present fairly the financial position of the Regional Municipality of York as at December 31, 1988 and the results of its operations for the year then ended in accordance with accounting policies as disclosed in note 1 to the financial statements applied on a basis consistent with that of the preceding year.

Touche Ross & Co.

North York, Ontario,
April 10, 1988.

Chartered Accountants
Class A #1239

THE REGIONAL MUNICIPALITY OF YORK

Consolidated Balance Sheet
as at December 31, 1988

	1988 $	1987 $
ASSETS		
Unrestricted		
Cash and Short Term Investments	15,804,425	19,679,801
Accounts Receivable	31,360,217	21,010,097
Other Current Assets	735,098	200,522
	47,899,740	40,890,420
Restricted		
Cash	39,395,560	35,867,833
Long Term Receivables	171,913	155,922
	39,567,473	36,023,755
Capital outlay financed by long term liabilities and to be recovered in future years (Note 2)	12,437,607	12,117,748
Add loss on foreign exchange (Note 3(b))	103,565	178,173
	100,008,385	89,210,096
LIABILITIES		
Accounts payable and accrued liabilities	31,590,569	25,890,878
Other Current Liabilities	3,673,002	2,669,057
	35,263,571	28,559,935
Net Long Term Liabilities (Note 3)	12,541,172	12,295,921
FUND BALANCES AT THE END OF THE YEAR		
To offset taxation or user charges (Note 4)	6,635,994	6,671,811
Unexpended capital financing (or capital operations not yet permanently financed)	(383,602)	(101,402)
Reserves (Note 5)	6,383,777	5,760,076
Reserve Funds (Note 5)	39,567,473	36,023,755
	100,008,385	89,210,096

The accompanying notes are an integral part of this financial statement.

THE REGIONAL MUNICIPALITY OF YORK
Consolidated Statement of Operations
for the year ended December 31, 1988

	Budget 1988 $	Actual 1988 $	Actual 1987 $
Sources of Financing			
Taxation and User Charges			
Requisitions on Local Munic.			
General Purposes	41,655,633	41,655,633	35,581,949
Special Purposes	33,952,500	32,489,083	30,632,115
Supplementary Taxes	1,700,000	4,286,078	2,602,658
User Charges	4,560,500	4,655,571	4,972,387
Grants			
Government of Canada	13,100	4,650	6,759
Province of Ontario	50,524,567	51,555,181	41,454,505
Other			
Contribution from Developers	9,290,800	18,763,439	22,937,486
Investment Income	200,000	3,914,445	3,558,172
Other	1,020,000	3,874,597	1,869,762
Contributions from local municipalities for capital purposes	--	3,621,114	2,503,987
Proceeds from the issue of long term liabilities	--	1,552,896	812,391
Municipal Fund Balances at the beginning of the year (Note 4)			
To be used to offset taxation or user charges	3,747,000	6,928,423	5,044,382
Unexpended capital financing (or capital operations not yet financed)	--	(101,402)	(529,745)
	146,664,100	173,199,708	151,446,808

	Budget 1988 $	Actual 1988 $	Actual 1987 $
Applied to:			
Current Operations			
General Government	3,974,600	3,660,009	3,427,894
Protection to Persons & Property	35,244,300	35,010,308	28,425,241
Transportation Services	10,670,300	10,836,395	9,054,524
Environmental Services	35,553,700	35,249,083	32,101,075
Health Services	8,225,400	7,335,537	5,926,794
Social & Family Services	25,376,150	25,553,831	20,763,658
Planning & Development	1,562,650	1,402,701	1,217,849
	120,607,100	119,047,864	100,917,035
Capital			
General Government	112,500	943,486	390,556
Protection to Persons & Property	1,198,600	1,210,427	1,753,708
Transportation Services	33,566,100	32,344,840	16,393,731
Environmental Services	204,600	3,187,899	4,047,077
Health Services	155,400	5,962,908	6,187,913
Social & Family Services	108,800	73,581	129,102
Planning & Development	8,800	8,891	27,903
	35,354,800	43,732,032	28,929,990
Net appropriations to reserves and reserve funds	(9,297,800)	4,167,419	14,772,762
Municipal Fund Balances at the end of the year (note 4)			
To be used to offset taxation or user charges	--	6,635,995	6,928,423
Unexpended capital financing (or capital operations not yet financed)	--	(383,602)	(101,402)
	146,664,100	173,199,708	151,446,808

The accompanying notes are an integral part of this financial statement.

NOTES TO THE FINANCIAL STATEMENTS

1. Accounting Policies

The consolidated financial statements of The Regional Municipality of York are the representation of management prepared in accordance with accounting policies prescribed for Ontario municipalities by the Ministry of Municipal Affairs. Since precise determination of many assets and liabilities is dependent upon future events, the preparation of periodic financial statements necessarily involves the use of estimates and approximations. These have been made using careful judgments.

(a) Basis of Consolidation

i) These consolidated statements reflect the assets, liabilities, sources of financing and expenditures in the revenue fund, capital fund, reserve funds and reserves and include the activities of all committees of Council and the York Regional Board of Commissioners of Police.

All interfund assets and liabilities and sources of financing and expenditures have been eliminated with the exception of loans or advances between reserve funds and any other fund of the municipality and the resulting interest income and expenditures.

ii) Trust funds and their related operations administered by the municipality are not consolidated, but are reported separately on the "Trust Funds Statement of Continuity and Balance Sheet".

(b) Basis of Accounting

i) Sources of financing and expenditures are reported on the accrual basis of accounting with the exception of principal and interest charges on long term liabilities which are charged against operations in the periods in which they are paid. The principal and interest charges are not accrued for the period from the date of the latest installment payments to the end of the financial year. Had the accrual been made the municipal fund balances at December 31, 1988 would have been decreased by $225,398 (1987 - $216,374).

ii) The accrual basis of accounting recognizes revenues as they become available and measurable; expenditures are recognized as they are incurred and measurable as a result of receipt of goods or services and the creation of a legal obligation to pay.

iii) Fixed Assets

The historical cost and accumulated depreciation for fixed assets are not recorded for municipal purposes. Fixed assets are reported as an expenditure on the Consolidated Statement of Operations in the year of acquisition.

iv) Capital Outlay to be Recovered in Future Years

"Capital outlay to be recovered in future years", which represents the outstanding principal portion of unmatured long term liabilities for municipal expenditures or capital funds transferred to other organizations, is reported on the "Consolidated Balance Sheet".

v) Inventories of supplies are included in the Balance Sheet under Other Current Assets and are reported at cost.

vi) Long term liabilities payable in U.S. currency are recorded at year end rates of exchange. This differs from previous years when year end balances were recorded at historical rates. 1987 figures have been restated to reflect the change in policy for 1988.

2. Capital Outlay Financed by Long Term Liabilities and to be Recovered in Future Years

(a) By an agreement between Her Majesty The Queen in Right of Ontario as represented by the Ministry of the Environment and The Regional Municipality of York, the Crown has undertaken to pay to the Region all amounts of principal and interest becoming due upon outstanding debt in respect of Sewage and Waterworks contained in the York/Durham Sewage System and the South Central York Water System. The amount of this debt contained in capital outlay to be recovered in future years at December 31, 1988, is $1,199,100 (1987 - $1,373,029).

2. (b) Capital expenditure on the Consolidated Statement of Operations includes fixed assets and transfers to the capital fund in the amount of $8,226,124 (1987 - $7,240,756) which have been financed from general municipal revenues of the current year.

3. Net Long Term Liabilities

(a) The balance for net long term liabilities reported on the Consolidated Balance Sheet is made up of the following which have been approved by the Ontario Municipal Board.

	1988	1987
Total long term liabilities incurred by the municipality including those incurred on behalf of former school boards, the York Region Board of Education and other municipalities and outstanding at the end of the year amount to	105,313,211	93,129,357
In addition, the municipality has assumed responsibility for the payment of principal and interest charges on certain long term liabilities issued by other municipalities. At the end of the year, the principal amount of this liability is	570,003	649,766
Of the long term liabilities shown above, the responsibility for payment of principal and interest charges has been assumed by others for a principal amount of	(92,600,075)	(80,806,135)
The balance in the Ministry of the Environment Debt Retirement Fund which has been accumulated to the end of the year to retire the outstanding long term liabilities included above, amounts to	(741,967)	(677,067)
Net Long Term Liabilities at the end of the year	$ 12,541,172	$12,295,921

(b) Included in "Net Long Term Liabilities" on the Consolidated Balance Sheet is an amount of $3,672,000 (1987 - $4,204,000) payable in U.S. funds, which was converted into Canadian dollars at the rate of exchange prevailing at December 31, 1988. When the liability is converted into Canadian dollars at the rate of exchange prevailing when the liability was incurred, the loss on exchange is $103,565 (1987 - $178,173).

(c) Of the net long term liabilities reported in (a) of this note, $8,553,869 in principal payments are payable in total from 1989 to 1993, $3,513,673 from 1994 to 1998, $385,918 from 1999 onwards. An amount of $87,712 in the Ministry of the Environment Debt Retirement Fund will be extinguished through the accumulation of interest.

(d) Charges for Net Long Term Liabilities
Total charges for the year for net long term liabilities which are included in the Consolidated Statement of Operations, are as follows.

	1988	1987
Principal payments including contributions to the Ministry of the Environment Debt Retirement Fund	1,194,970	1,036,249
Interest	1,209,883	1,215,144
	$ 2,404,853	$ 2,251,393

4. Municipal Fund Balances at the End of the Year

The balance on the "Consolidated Statement of Operations" of municipal equity of $6,252,393 (1987 - $6,570,409) at the end of the year is comprised of the following.

	1988	1987
For general reduction of taxation	2,815,634	3,721,909
For reduction of user charges	3,366,072	2,547,659
Environmental Inspections	454,289	402,243
	6,635,995	6,671,811
Capital operations not yet permanently financed:		
Proceeds from long term liabilities	(383,602)	(101,402)
	$ 6,252,393	$ 6,570,409

Approval of the Ontario Municipal Board has been obtained for the pending issues of long term liabilities and for those commitments to be financed from revenues beyond the term of Council.

5. Reserves and Reserve Funds

Transactions of the Reserves and Reserve Funds reported in the Consolidated Statement of Operations are comprised of the following:

Income from investments	3,826,021
Contributions from subdividers	14,161,483
Contributions from others	2,786,364
Net transfers from Revenue Fund	671,918
Net transfers to Capital Fund	(17,278,367)
	$ 4,167,419

The balance of the reserves and reserve funds of $45,951,250 is made up of the following:

	1988	1987
Set aside for specific purposes by Council		
- Debenture repayment	22,746	15,479
- for new Administration building	1,043,980	1,615,928
- for working capital	2,079,000	1,934,000
- for sick leave	1,814,454	1,611,018
- for equipment replacement	30,504	133,208
- insurance	730,094	450,443
- Contingency - Sewage	100,000	--
- Markham Police Building	562,999	--
Total Reserves	$ 6,383,777	$ 5,760,076
Set aside for specific purposes by legislation, regulation or agreement:		
- Lot levies and subdivider contributions	34,031,375	33,031,625
- Ministry of the Environment funds for renewal		
- Sewer	20,354	18,461
- Water	151,559	137,461
- Keele Valley Landfill Site	5,278,851	2,750,873
- Interest - MOE Contingency - Water	85,334	85,335
Total Reserve Funds	$39,567,473	$36,023,755
	$45,951,250	$41,783,831

6. Contractual Obligations and Commitments

i) Liability for Vested Sick Leave Benefits

Under the sick leave benefit plan, unused sick leave can accumulate and employees may become entitled to a cash payment when they leave the municipality's employment.

The liability for these accumulated days to the extent that they have vested and could be taken in cash by an employee on termination amounted to $8,179,159 (1987 - $7,383,081) at the end of the year. An amount of $595,598 (1987 - $460,352) was paid to employees who left the municipality's employment during the current year.

A reserve has been established to provide for this past service liability and is reported on the Consolidated Balance Sheet. The balance at the end of the year is $1,814,454 (1987 - $1,611,018). An amount of $203,436 (1987 - $149,242) has been provided for in the current year and is reported on the Consolidated Statement of Operations. Anticipated payments over the next five years to employees who are eligible to retire are:

1989	1990	1991	1992	1993
$50,278	$55,640	$163,055	$230,873	$280,156

ii) Supplementary Pension Agreements

Under the terms of agreements with OMERS for the provision of Supplementary Pension Benefits for certain employees, the Region and its local board as described in Note 1(a) are required to make annual payments of $207,203 until 1992 and $46,230 in 1993, 1994 and 1995. The unfunded liability as of December 31, 1988 amounted to approximately $709,541 (1987 - $829,973). The amount charged to operations in 1988 was $207,203.

iii) Water and Sewage Agreements

Under the terms of agreements with the Ministry of the Environment, the Region is required to purchase water and sewage at rates negotiated every 2 years for water and every 5 years for sewage. Payments to the Ministry in respect of such agreements amounted to $29,328,683 (1987 - $27,174,526). Payments under these agreements are financed by area municipalities based on water consumption and sewage treatment flows.

iv) Expropriated Property Settlements

The Region has a number of expropriated property settlements outstanding at December 31, 1988. Due to the difficulties involved in arriving at an agreed valuation for these properties, no liability has been recognized in the accounts of the Region at the end of the year.

7. Contingent Liabilities

The municipality is contingently liable for long term liabilities with respect to tile drainage and shoreline property assistance loans, and to those for which the responsibility for the payment of principal and interest has been assumed by other municipalities, school boards and unconsolidated local boards, municipal enterprises and utilities. The total amount outstanding as at December 31, 1988 is $92,600,075 (1987 - $80,806,135) and is not recorded on the "Consolidated Balance Sheet".

8. Prepaid Pension Contribution

A revaluation by OMERS of our Supplementary Pension Agreement for the York Regional Police has resulted in a funding excess of $562,999. This amount will be used to reduce the Region's basic plan payments to OMERS in 1989. This prepayment has been offset by a reserve for the Markham Police Facility on the "Consolidated Balance Sheet".

Touche Ross & Co.
Chartered Accountants
Suite 1700
5140 Yonge Street
North York, Ontario M2N 6L7
Telephone: 416 229-2100
Telex: 06-986273
Telecopier: 416 229-2524

Touche Ross

AUDITORS' REPORT

To the Members of Council, Inhabitants
and Ratepayers of the Regional
Municipality of York:

We have examined the balance sheet of the York Manor Home for the Aged-Residents Trust Fund as at December 31, 1988 and the statement of continuity of the trust funds for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the York Manor Home for the Aged-Residents' Trust Fund as at December 31, 1988 and the continuity of the trust funds for the year then ended in accordance with accounting policies as described in the note to the financial statements applied on a basis consistent with that of the preceding year.

Touche Ross & Co.

North York, Ontario,
March 30, 1989.

Chartered Accountants

THE REGIONAL MUNICIPALITY OF YORK

TRUST FUNDS - York Manor Home for the Aged - Residents' Trust

STATEMENT OF CONTINUITY
for the year ended December 31, 1988

Balance at the beginning of the year	$715,219
Capital Receipts on behalf of Residents	464,905
Interest Earned	67,345
Expenditures on behalf of Residents	472,693
Balance at the end of the year	$774,776

BALANCE SHEET
as at December 31, 1988

ASSETS	
Cash and Term Deposits	774,776
LIABILITIES	
Accounts payable and accrued liabilities	-
Other	-
	-
Balance - Capital	774,776
	774,776

The trust fund is recorded using the Cash Basis of Accounting

Touche Ross & Co.
Chartered Accountants
Suite 1700
5140 Yonge Street
North York, Ontario M2N 6L7
Telephone: 416 229-2100
Telex: 06-986273
Telecopier: 416 229-2524

Touche Ross

REVIEW ENGAGEMENT REPORT

To the Ministry of Municipal Affairs:

Our examination of the financial statements of the Regional Municipality of York for the year ended December 31, 1988 was made for the purpose of forming an opinion on the financial statements referred to in our auditors' report to the Members of Council, Inhabitants and Ratepayers dated April 10, 1989.

At your request, we have performed the following procedures in connection with schedules 1 to 8, 10 and 11 of the Financial Information Return of the Regional Municipality of York for the year ended December 31, 1988:

1. we have compared the amounts disclosed on these schedules to the books and records of the Regional Municipality of York and found them to be in agreement;

2. we have added and cross-added all schedules; and

3. we have cross-referenced the information on the schedules where applicable.

The above noted schedules have not been subjected to the auditing procedures applied in the examination of the financial statements and accordingly we do not express an opinion the the fair presentation of this information.

Touche Ross & Co.

North York, Ontario,
April 10, 1989.

Chartered Accountants
Class A #1239

1988 FINANCIAL INFORMATION RETURN

MUNICIPALITY: REGIONAL MUNICIPALITY of YORK

in the Region, County or District of: YORK

DECLARATION OF THE MUNICIPAL TREASURER

Pursuant to the determination of grants under the Ontario Unconditional Grants Act, and to the information required by the Province under the Municipal Affairs Act, the following schedules are attached:

		Attached
1	Analysis of Revenue Fund Revenues	X
2LT	Analysis of Taxation	–
2UT	Analysis of Upper Tier Requisitions and Direct Charges	X
2MA	Analysis of Taxation in Merged Areas	–
3	Analysis of Current Revenue for Specific Functions	X
4	Analysis of Revenue Fund Expenditures	X
5	Analysis of Capital Operations	X
6	Analysis of Capital Grants and Own Expenditures	X
7	Analysis of Net Long Term Liabilities By Function	X
8	Analysis of Long Term Liabilities and Commitments	X
9LT	Continuity of Upper Tier and School Board Levies	–
10	Continuity of Reserves and Reserve Funds	X
11	Analysis of Consolidated Year End Balances	X
12	Statistical Data	X
13	Grant Information	–
14	Grant Information	X

The schedules have been drawn up in accordance with the instructions provided by the Ministry of Municipal Affairs. They represent the consolidated financial activities of the municipality, all local boards, including joint boards where applicable and any other local corporate entities set up by the municipality to provide services to ratepayers. The consolidated local boards and entities are:

York Region Board of Commissioners of Police

York Region Land Division Committee

Trust funds administered by the municipality and its local boards, harbour commissions, humane societies, municipal non-profit housing corporations, provincial-municipal housing authorities, sinking funds, retirement or pension plan funds, school boards, conservation authorities, children's aid societies, district health councils, municipal hospitals and gas, telephone and hydro utilities are not consolidated.

The schedules have been prepared by Regional Municipality of York
(Auditor's firm or name of Municipality)

Questions regarding the information contained in them should be addressed to Craig Paterson

at 416-362-2464
(Area code and telephone)

Date April 21, 1989

Municipal Treasurer

ANALYSIS OF REVENUE FUND REVENUES

for the year ended December 31, 1988

Municipality

THE REGIONAL MUNICIPALITY OF YORK

1 3

		total revenue	upper tier purposes	school board purposes	own purposes
		Note: Upper tiers use column 4 only			
		1 $	2 $	3 $	4 $
Taxation					
Taxation from schedule 2LT (or requisitions from schedule 2UT)	1				78,430,794
Direct water billings on ratepayers — own municipality	2				
— other municipalities	3				
Sewer surcharge on direct water billings — own municipality	4				
— other municipalities	5				
Subtotal	6				78,430,794
Payments in lieu of taxes					
Canada	7				
Canada enterprises	8				
Ontario					
The Municipal Tax Assistance Act	9				
The Municipal Act, section 160	10				
Other	11				
Ontario enterprises					
Ontario Housing Corporation	12				
Ontario Hydro	13				
Liquor Control Board of Ontario	14				
Other	15				
Municipal enterprises	16				
Other municipalities and enterprises	17				
Subtotal	18				
Ontario unconditional grants					
Per household general	19				3,850,800
Per household police	20				6,418,000
Per household density	21				
Transitional and special assistance	22				
Resource equalization	23				
General support	24				4,932,430
Northern special support	25				
Apportionment guarantee	26				
Revenue guarantee	27				
Subtotal	28				15,201,230
Revenues for specific functions					
Ontario specific grants	29				28,184,576
Canada specific grants	30				4,650
Other municipalities—grants and fees	31				1,053,344
Fees, service charges and donations	32				4,655,571
Subtotal	33				33,898,141
Other revenue					
Trailer revenue and licences	34				
Licences and permits	35				
Fines	37				5,675
Penalties and interest on taxes	38				
Investment income—from own funds	39				88,424
—other	40				
Sale of publications, equipment, etc.	42				
Contributions from capital fund	43				
Contributions from reserves and reserve funds	44				
Contributions from non consolidated entities	45				
.	46				29,213
.	47				
.	48				
Sale of land	49				
Subtotal	50				123,312
Total revenue	51				127,653,477

ANALYSIS OF UPPER TIER REQUISITIONS AND DIRECT CHARGES

for the year ended December 31, 1988

Municipality: THE REGIONAL MUNICIPALITY OF YORK

2UT 5

Municipalities which support the upper tier	For computer use only		share of general support grant	REQUISITIONS ON SUPPORTING MUNICIPALITIES: requisitions for general purposes *	requisitions for special purposes (specify): Waterworks System	Sewer System	Conservation Authority		share of supplementary taxes	total requisitions	DIRECT BILLINGS ON RATEPAYERS: water service charges: residences	water service charges: all other properties	sewer service charges: residences	sewer service charges: all other properties	
			2 $	3 $	4 $	5 $	6 $	17 $	7 $	8 $	9 $	10 $	11 $	12 $	
Cities and towns															
·Town of Aurora		1	242,462	1,960,731	357,331	1,331,706	4,044		117,372	3,770,684					1
·Town of East Gwillimbury		2	93,920	1,087,629	97,065	148,601			49,654	1,382,949					2
·Town of Georgina		3	157,898	1,522,513	510,367	464,802	(427)		63,223	2,560,478					3
·Town of Markham		4	1,751,909	14,306,210	6,539,040	5,761,996			1,444,080	28,051,326					4
·Town of Newmarket		5	336,124	2,668,460	925,392	1,605,088	6,392		239,534	5,444,866					5
·Town of Richmond Hill		6	699,400	5,273,603	2,685,229	2,598,035			967,824	11,524,691					6
·Town of Vaughan		7	1,377,907	11,646,915	4,776,932	3,967,464			1,320,789	21,712,100					7
·Town of Whit.-Stouffville		8	137,594	1,495,437	119,655	361,240			46,762	2,023,094					8
·		9													9
		10													10
Villages															
·	5	11													11
·	5	12													12
·	5	13													13
·	5	14													14
·	5	15													15
·	5	16													16
·	5	17													17
·	5	18													18
·	5	19													19
·	5	20													20
·	5	21													21
Townships															
·Township of King	6	22	135,216	1,694,135	229,631				36,840	1,960,606					22
·	6	23													23
·	6	24													24
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·	6	44													44
·	6	45													45
·	6	46													46
Total		47	4,932,430	41,655,633	16,240,642	16,238,632	10,009		4,286,078	78,630,796					47

	For computer use only	13	14	15	16
47					

* This column should reflect the apportionment of the requisition for general purposes after netting all unconditional grants paid directly to upper tiers.

ANALYSIS OF CURRENT REVENUE FOR SPECIFIC FUNCTIONS

for the year ended December 31, 1988

Municipality: THE REGIONAL MUNICIPALITY OF YORK

		Ontario specific grants	Canada grants	other municipalities-grants, fees, and service charges	fees, service charges and donations
		1 $	2 $	3 $	4 $
General government	1	3,645			21,834
Protection to persons and property					
Fire	2	220,815		165,264	
Police	3	23,681			217,915
Conservation authority	4				
Protective inspection and control	5				1,335,816
.	6				
Subtotal	7	244,496		165,264	1,553,731
Transportation services					
Roadways	8	2,806,897		888,080	145,069
Winter control	9	1,264,384			
Transit	10				
Parking	11				
Street lighting	12				
Air transportation	13				
.	14				
Subtotal	15	4,071,281		888,080	145,069
Environmental services					
Sanitary sewer system	16	1,756,674			
Storm sewer system	17				
Waterworks system	18				
Garbage collection	19				
Garbage disposal	20				
Pollution control	21				
.	22				
Subtotal	23	1,756,674			
Health services					
Public health services	24	4,429,114	4,650		185,122
Public health inspections and control	25	222,153			171,466
Hospitals	26				
Ambulance services	27				
Cemeteries	28				
.	29				
Subtotal	30	4,651,267	4,650		356,588
Social and family services					
General assistance	31	9,843,759			132,914
Assistance to aged persons	32	2,886,296			1,931,567
Assistance to children	33				61,600
Day nurseries	34	4,727,158			246,683
.	35				
Subtotal	36	17,457,213			2,372,764
Recreation and cultural services					
Parks and recreation	37				
Libraries	38				
Other cultural	39				
Subtotal	40				
Planning and development					
Planning and zoning	41				205,585
Commercial and industrial	42				
Residential development	43				
Agriculture and reforestation	44				
Tile drainage/shoreline assistance	45				
.	46				
Subtotal	47				205,585
Electricity	48				
Gas	49				
Telephone	50				
Total	51	28,184,576	4,650	1,053,344	4,655,571

ANALYSIS OF REVENUE FUND EXPENDITURES

for the year ended December 31, 1988

Municipality: THE REGIONAL MUNICIPALITY OF YORK

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		1 salaries, wages and employee benefits $	2 net long term debt charges $	3 materials, services, rents and financial expenses $	4 transfers to own funds $	5 other transfers $	6 inter-functional transfers $	7 total expenditure $	
General government	1	2,632,122		1,027,887	604,426			4,264,435	1
Protection to persons and property									
Fire	2	4,029		18,644	355,365			378,038	2
Police	3	28,732,263	187,228	4,051,648	824,472			33,805,611	3
Conservation authority	4			1,177,147				1,177,147	4
Protective inspection and control	5	655,347		184,002	19,429			858,778	5
	6								6
Subtotal	7	29,391,639	187,228	5,431,441	1,209,266			36,219,574	7
Transportation services									
Roadways	8	4,336,740		3,970,887	6,526,601			14,834,228	8
Winter control	9	701,378		1,827,390				2,528,768	9
Transit	10								10
Parking	11								11
Street lighting	12								12
Air transportation	13								13
	14								14
Subtotal	15	5,038,118		5,798,277	6,526,601			17,362,996	15
Environmental services									
Sanitary sewer system	16	1,000,077	439,096	17,126,703	159,415			18,725,291	16
Storm sewer system	17		54,970	11,789				66,759	17
Waterworks system	18	756,597	582,236	15,277,615	102,485			16,718,933	18
Garbage collection	19								19
Garbage disposal	20								20
Pollution control	21								21
	22								22
Subtotal	23	1,756,674	1,076,302	32,416,107	261,900			35,510,983	23
Health services									
Public health services	24	4,036,632	40,080	1,200,462	102,573			5,379,747	24
Public health inspections and control	25	867,064		134,047	3,537			1,006,668	25
Hospitals	26		1,046,910	10,342	100,000			1,157,252	26
Ambulance services	27								27
Cemeteries	28								28
	29								29
Subtotal	30	4,903,696	1,086,990	1,344,851	206,110			7,541,647	30
Social and family services									
General assistance	31	1,456,734		933,369	21,336	10,450,560		12,861,997	31
Assistance to aged persons	32	4,555,408		917,158	8,957			5,481,523	32
Assistance to children	33		56,333	1,050,817	7,267			1,112,417	33
Day nurseries	34	2,519,990		3,476,014	43,290			6,039,294	34
	35								35
Subtotal	36	8,532,132	56,333	6,377,358	80,848	10,450,560		25,495,231	36
Recreation and cultural services									
Parks and recreation	37			139,448				139,448	37
Libraries	38								38
Other cultural	39								39
Subtotal	40			139,448				139,448	40
Planning and development									
Planning and zoning	41	1,151,648		191,767	8,891			1,352,306	41
Commercial and industrial	42								42
Residential development	43								43
Agriculture and reforestation	44			59,286				59,286	44
Tile drainage/shoreline assistance	45								45
	46								46
Subtotal	47	1,151,648		251,053	8,891			1,411,592	47
Electricity	48								48
Gas	49								49
Telephone	50								50
Total	51	53,406,029	2,404,853	52,786,422	8,898,042	10,450,560		127,945,906	51

		8 $
Total of column 2 includes:		
Payments to Ontario in respect of Downtown Revitalization Program loans	81	
Accrued interest (enter an amount only if the change to the accrual basis was made in this reporting year)	82	
Interest portion of transit debt charges included on line 10	83	
Total of column 3 includes:		
Ministry of the Environment		
Provincial projects service charges —water	52	13,502,028
—sewer	53	15,826,655
Provincial projects frontage and connection charges—water	57	
—sewer	58	
Joint projects operating charges —water	54	
—sewer	55	
O.P.P. policing contracts	56	
Short term interest costs	60	250,000
Total of column 5 includes:		
Grants to charitable and non-profit organizations	62	139,448
Grants to universities and colleges	63	
Contributions to UNCONSOLIDATED joint local boards		
Health unit	64	
District welfare board	65	
Home for the aged	66	
Recreation board(s)	67	
Fire area board	68	
Suburban roads commission	69	
	70	
	71	
Line 1 of column 7 includes:		
Members of council	72	477,920
Line 51 of column 7 includes:		
Payments in respect of long term commitments and liabilities financed from revenue, as approved by the Ontario Municipal Board. Exclude debt charges reported in column 2.	73	50,187

ANALYSIS OF CAPITAL OPERATIONS

for the year ended December 31, 1988

Municipality

THE REGIONAL MUNICIPALITY OF YORK

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9

		1 $
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	101,402
Sources of financing		
Contributions from own funds		
Revenue fund	2	8,226,124
Reserves and reserve funds	3	17,278,367
Subtotal	4	25,504,491
Long term liabilities incurred		
Central Mortgage and Housing Corporation	5	
Ontario Municipal Improvement Corporation	7	
P.R.I.D.E. Program	60	
Other Ontario housing programs	10	
Ministry of the Environment	11	
Tile drainage and shoreline property assistance programs	12	42,100
The Public		
Serial debentures	13	20,729,721
Sinking fund debentures	14	
.	15	
.	16	
.	17	
Subtotal*	18	20,771,821
Grants and loan forgiveness		
Ontario	20	8,169,375
Canada	21	
Other municipalities	22	3,621,114
Subtotal	23	11,790,489
Other financing		
Prepaid special charges	24	
Proceeds from sale of fixed assets	25	
Investment income		
From own funds	26	
Other	27	
Donations	28	
Contributions from Private Developers	30	4,601,956
.	31	
Subtotal	32	4,601,956
Total sources of financing	33	62,668,757
Applications		
Own expenditures		
Short term interest costs	34	
Other	35	43,732,032
Subtotal	36	43,732,032
Transfers of proceeds from long term liabilities to:		
Other municipalities	37	12,283,257
Unconsolidated local boards	38	6,935,668
Individuals	39	
Subtotal	40	19,218,925
Transfers to reserves, reserve funds and the revenue fund	41	
Total applications	42	62,950,957
Unfinanced capital outlay (Unexpended capital financing) at the end of the year	43	383,602
Amount reported in line 43 analysed as follows:		
Unapplied capital receipts	44	( )
To be recovered from:		
—taxation or user charges within term of council	45	
—proceeds from long term liabilities	46	
—transfers from reserves and reserve funds	47	
—other (specify) Other Municipalities or Long Term Liabilities	48	383,602
Total unfinanced capital outlay (unexpended capital financing)	49	383,602
*amount in line 18 raised on behalf of other municipalities	19	12,283,257

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

for the year ended December 31, 1988

Municipality: THE REGIONAL MUNICIPALITY OF YORK

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10

		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario grants	Canada grants	Other municipalities	
		1 $	2 $	3 $	4 $
General government	1				943,486
Protection to persons and property					
Fire	2				355,365
Police	3				835,633
Conservation authority	4				
Protective inspection and control	5				19,429
.	6				
Subtotal	7				1,210,427
Transportation services					
Roadways	8	8,042,744		3,096,512	32,344,840
Winter control	9				
Transit	10				
Parking	11				
Street lighting	12				
Air transportation	13				
.	14				
Subtotal	15	8,042,744		3,096,512	32,344,840
Environmental services					
Sanitary sewer system	16	50,557			2,153,698
Storm sewer system	17				
Waterworks system	18	51,074		524,602	944,534
Garbage collection	19	25,000			89,667
Garbage disposal	20				
Pollution control	21				
.	22				
Subtotal	23	126,631		524,602	3,187,899
Health services					
Public health services	24				106,109
Public health inspections and control	25				5,856,799
Hospitals	26				
Ambulance services	27				
Cemeteries	28				
.	29				
Subtotal	30				5,962,908
Social and family services					
General assistance	31				21,334
Assistance to aged persons	32				8,957
Assistance to children	33				
Day nurseries	34				43,290
.	35				
Subtotal	36				73,581
Recreation and cultural services					
Parks and recreation	37				
Libraries	38				
Other cultural	39				
Subtotal	40				
Planning and development					
Planning and zoning	41				8,891
Commercial and industrial	42				
Residential development	43				
Agriculture and reforestation	44				
Tile drainage/shoreline assistance	45				
.	46				
Subtotal	47				8,891
Electricity	48				
Gas	49				
Telephone	50				
Total	51	8,169,375		3,621,114	43,732,032

ANALYSIS OF NET LONG TERM LIABILITIES BY FUNCTION

as at December 31, 1988

Municipality

THE REGIONAL MUNICIPALITY OF YORK

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11

			1 $
General government		1	
Protection to persons and property			
Fire		2	
Police		3	1,027,009
Conservation authority		4	
Protective inspection and control		5	
.		6	
	Subtotal	7	1,027,009
Transportation services			
Roadways		8	
Winter control		9	
Transit		10	
Parking		11	
Street lighting		12	
Air transportation		13	
.		14	
	Subtotal	15	
Environmental services			
Sanitary sewer system		16	1,967,816
Storm sewer system		17	323,168
Waterworks system		18	2,854,657
Garbage collection		19	
Garbage disposal		20	
Pollution control		21	
.		22	
	Subtotal	23	5,145,641
Health services			
Public health services		24	197,000
Public health inspections and control		25	
Hospitals		26	5,997,522
Ambulance services		27	
Cemeteries		28	
.		29	
	Subtotal	30	6,194,522
Social and family services			
General assistance		31	
Assistance to aged persons		32	
Assistance to children		33	174,000
Day nurseries		34	
.		35	
	Subtotal	36	174,000
Recreation and cultural services			
Parks and recreation		37	
Libraries		38	
Other cultural		39	
	Subtotal	40	
Planning and development			
Planning and zoning		41	
Commercial and industrial		42	
Residential development		43	
Agriculture and reforestation		44	
Tile drainage/shoreline assistance		45	
.		46	
	Subtotal	47	
Electricity		48	
Gas		49	
Telephone		50	
	Total	51	12,541,172

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

for the year ended December 31, 1988

		1 $
1. Calculation of debt burden of the municipality		
All debt issued by the municipality, predecessor municipalities and consolidated entities		
: To Ontario and agencies	1	3,698,543
: To Canada and agencies	2	1,518,044
: To other	3	100,096,624
Subtotal	4	105,313,211
Plus: All debt assumed by the municipality from others	5	570,003
Less: All debt assumed by others		
: Ontario	6	
: Schoolboards	7	22,551,000
: Other municipalities	8	70,049,075
Subtotal	9	92,600,075
Less: Ministry of the Environment debt retirement funds		
—sewer	10	48,246
—water	11	693,721
Own sinking funds (actual balances)		
—general municipal	12	
—enterprises and other	13	
Subtotal	14	741,967
Total	15	12,541,172
Sinking fund debentures	16	
Installment (serial) debentures	17	12,335,442
Long term bank loans	18	
Lease purchase agreements	19	
Mortgages	20	
Ministry of the Environment	22	205,730
.	23	
.	24	

		$
2. Total debt payable in foreign currencies (net of sinking fund holdings)		
U.S. dollars—Canadian dollar equivalent included in line 15 above	25	4,378,860
—par value of this amount in U.S. dollars	26	3,672,000
Other —Canadian dollar equivalent included in line 15 above	27	
—par value of this amount in _____	28	

		$
3. Interest earned on sinking funds and debt retirement funds during the year		
Own funds	29	
Ministry of the Environment—sewer	30	
—water	31	52,471

		$
4. Actuarial balance of own sinking funds at year end	32	

		$
5. Long term commitments and contingencies at year end		
Total liability for accumulated sick pay credits	33	8,179,159
Total liability under OMERS plans		
—initial unfunded (payable over 7 years) (number of employees ____)	34	709,541
—actuarial deficiency (payable over ____ years)	35	
Total liability for own pension funds		
—initial unfunded (payable over ____ years) (number of employees ____)	36	
—actuarial deficiency (payable over ____ years)	37	
Outstanding loans guaranteed (payable over ____ years)	38	
Commitments and liabilities financed from revenue, as approved by the Ontario Municipal Board		
—hospital support	39	10,743,201
—university support	40	
—leases and other agreements	41	215,303
Other (specify) .	42	
.	43	
.	44	
Total	45	19,847,204

Municipality

THE REGIONAL MUNICIPALITY OF YORK

6. Ministry of the Environment Provincial Projects

		accumulated surplus (deficit)	total outstanding capital obligation	debt charges
		1 $	2 $	3 $
Water projects —for this municipality only	46			
—share of integrated project(s)	47			
Sewer projects —for this municipality only	48			
—share of integrated project(s)	49			

7. 1988 Debt Charges

		principal	interest
		1 $	2 $
Recovered from the consolidated revenue fund			
—general tax rates	50	978,512	844,105
—special area rates and special charges	51		
—benefitting landowners	52		
—user rates (consolidated entities)	53	216,458	365,778
Recovered from reserve funds	54		
Recovered from unconsolidated entities			
—hydro	55		
—gas and telephone	57		
—	56		
—	58		
—	59		
Total	78	1,194,970	1,209,883

8. Future principal and interest payments on existing net debt

		recoverable from the consolidated revenue fund		recoverable from reserve funds		recoverable from unconsolidated entities	
		principal	interest	principal	interest	principal	interest
		1 $	2 $	3 $	4 $	5 $	6 $
1989	60	1,467,364	1,261,861				
1990	61	1,577,147	1,118,632				
1991	62	1,735,862	963,315				
1992	63	1,859,810	791,706				
1993	64	1,913,686	607,083				
1994-1998	65	3,513,673	1,083,591				
1999 onwards	79	385,918	137,160				
Interest to be earned on sinking funds*	69	87,712					
Downtown revitalization program	70						
Total	71	12,541,172	5,963,348				

*includes interest to be earned on Ministry of the Environment debt retirement funds

9. Future principal payments on expected new debt

		1 $
1989	72	
1990	73	
1991	74	
1992	75	
1993	76	
Total	77	

10. Other notes (attach supporting schedule as required)

CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 1988

municipality

THE REGIONAL MUNICIPALITY OF YORK

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15

		1 $
Balance at beginning of year	1	41,783,831
Revenues		
Contributions from revenue fund	2	671,918
Contributions from capital fund	3	
Lot levies and subdivider contributions	60	14,161,483
Recreational land (the Planning Act)	61	
Investment income—from own funds	5	3,810,030
—other	6	15,991
Contributions from Other Governments	9	2,223,365
OMERS Pension Revaluation	10	562,999
.	11	
.	12	
Total revenue	13	21,445,786
Expenditures		
Transferred to capital fund	14	17,278,367
Transferred to revenue fund	15	
Charges for long term liabilities—principal and interest	16	
.	63	
.	20	
.	21	
Total expenditure	22	17,278,367
Balance at end of year for:		
Reserves	23	6,383,777
Reserve Funds	24	39,567,473
Total	25	45,951,250
analysed as follows:		
Working funds	26	2,079,000
Contingencies	27	100,000
Ministry of the Environment fund for renewals, etc.		
—sewer	28	20,354
—water	29	151,559
Replacement of equipment	30	
Sick leave	31	1,814,454
Insurance	32	730,094
Workmen's compensation	33	
Capital expenditure—general administration	34	1,043,980
—roads	35	
—sanitary and storm sewers	36	
—parks and recreation	64	
—library	65	
—other cultural	66	
—water	38	
—transit	39	
—housing	40	
—industrial development	41	
—other and unspecified	42	678,837
Lot levies and subdivider contributions	44	34,031,375
Recreational land (the Planning Act)	46	
Parking revenues	45	
Debenture repayment	47	22,746
Exchange rate stabilization	48	
Waterworks current purposes	49	
Transit current purposes	50	
Library current purposes	51	
Keele Valley Landfill Site	52	5,278,851
.	53	
.	54	
.	55	
.	56	
.	57	
Total	58	45,951,250

ANALYSIS OF CONSOLIDATED YEAR END BALANCES
as at December 31, 1988

Municipality: THE REGIONAL MUNICIPALITY OF YORK

		1 $	2 $
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	9,199,984	
Accounts receivable			
Canada	2	19,883	
Ontario	3	10,916,451	
Region or county	4	14,391,952	
Other municipalities	5		
School boards	6		portion of taxes receivable for business taxes
Waterworks	7		
Other (including unorganized areas)	8	6,031,931	
Taxes receivable			
Current year's levies	9		
Previous year's levies	10		
Prior years' levies	11		
Penalties and interest	12		
Less allowance for uncollectables	13	( )	( )
Investments (market value $			
Canada	14		
Provincial	15		
Municipal	16		
Other	17	46,000,000	portion of line 20 for tax sale/tax registration
Other current assets	18	735,099	
Capital outlay to be recovered in future years	19	12,541,172	
Other long term assets	20	171,913	
Total	21	100,008,385	
LIABILITIES			portion of loans not from chartered banks
Current liabilities			
Temporary loans—current purposes	22		
—capital—Ontario	23		
—Canada	24		
—Other	25		
Accounts payable and accrued liabilities			
Canada	26		
Ontario	27	5,665,109	
Region or county	28		
Other municipalities	29	12,131,240	
School boards	30		
Trade accounts payable	31	11,819,218	
Other	32	1,975,001	
Other current liabilities	33	3,673,002	
Net long term liabilities			
Recoverable from the Consolidated Revenue Fund			
—general tax rates	34	9,686,515	
—special area rates and special charges	35		
—benefitting landowners	36		
—user rates (consolidated entities)	37	2,854,657	
Recoverable from Reserve Funds	38		
Recoverable from unconsolidated entities	39		
Less: Own holdings	40	( )	
Reserves and reserve funds	41	45,951,250	
Accumulated net revenue (deficit)			
General revenue	42	2,815,634	
Special charges and special areas (specify)			
Environmental Inspections	43	454,289	
Sanitary Sewer Areas	44	1,155,176	
Waterworks Areas	45	296,812	
.	46		
Consolidated local boards (specify)			
Transit operations	47		
Water operations	48	1,914,084	
Libraries	49		
Cemeteries	50		
Recreation, community centres and arenas	51		
.	52		
.	53		
.	54		
.	55		
Region or county	56		
School boards	57		
Unexpended capital financing/(unfinanced capital outlay)	58	(383,602)	
Total	59	100,008,385	

STATISTICAL DATA

for the year ended December 31, 1988

1. Number of continuous full time employees as at December 31		1
Administration	1	33
Non-line Departmental Support Staff	2	35
Fire	3	1
Police	4	710
Transit	5	
Public Works	6	201
Health Services	7	190
Homes for the Aged	8	145
Other Social Services	9	154
Parks and Recreation	10	
Libraries	11	
Planning	12	28
Total	13	1,497

		continuous full time employees December 31	Other
		1 $	2 $
2. Total expenditures during the year on:			
Wages and salaries	14	42,830,337	6,126,706
Employee benefits	15	3,892,400	556,586

		1 $
3. Reductions of tax roll during the year (lower tier municipalities only)		
Cash collections: Current year's tax	16	
Previous years' tax	17	
Penalties and interest	18	
Subtotal	19	
Discounts allowed	20	
Tax adjustments under section 362 and 363 of the Municipal Act —amounts added to the roll	22	( )
—amounts written off	23	
Tax adjustments under sections 465, 495 and 496 of the Municipal Act —recoverable from upper tier and school boards	24	
—recoverable from general municipal revenues	25	
Transfers to tax sale and tax registration accounts	26	
The Municipal Elderly Residents' Assistance Act—reductions	27	
—refunds	28	
Other (specify)	80	
Total reductions	29	
Amounts added to the tax roll for collection purposes only	30	
Business taxes written off under subsection 495 (1) of the Municipal Act	81	

		1
4. Tax due dates for 1988 (lower tier municipalities only)		
Interim billings: Number of installments	31	
Due date of first installment (MMDDYY)	32	
Due date of last installment (MMDDYY)	33	
Final billings: Number of installments	34	
Due date of first installment (MMDDYY)	35	
Due date of last installment (MMDDYY)	36	
Supplementary taxes levied with 1989 due date	37	$

5. Projected capital expenditures and long term financing requirements as at December 31		long term financing requirements			
		gross expenditure	approved by the O.M.B.	submitted but not yet approved by the O.M.B.	forecast not yet submitted to the O.M.B.
		1 $	2 $	3 $	4 $
Estimated to take place					
In 1989	58				
In 1990	59				
In 1991	60				
In 1992	61				
In 1993	62				
Total	63				

	balance in fund	loans outstanding
	1 $	2 $
6. Ontario Home Renewal Plan trust fund at year end		

Municipality

THE REGIONAL MUNICIPALITY OF YORK

7. Analysis of direct water and sewer billings as at December 31

water

		number of residential units	1988 billings: residential units	1988 billings: all other properties	
		1	2 $	3 $	4
In this municipality	39				
In other municipalities (specify municipality)					
.	40				
.	41				
.	42				
.	43				
.	64				

sewer

		number of residential units	1988 billings: residential units	1988 billings: all other properties	
		1	2 $	3 $	
In this municipality	44				
In other municipalities (specify municipality)					
.	45				
.	46				
.	47				
.	48				
.	65				

		water	sewer
		1	2
Number of residential units in this municipality receiving municipal water and sewer services but which are not on direct billing	66		

8. Selected investments of own sinking funds as at December 31

		own municipality	other municipalities, school boards	Province	Federal
		1 $	2 $	3 $	4 $
Own sinking funds	83				

9. Borrowing from own reserve funds

		1 $
Loans or advances due to reserve funds as at December 31	84	

10. Joint boards consolidated by this municipality

		total board expenditure	contribution from this municipality	this municipality's share of total municipal contributions	for computer use only
		1 $	2 $	3 %	4
name of joint boards					
.	53				
.	54				
.	55				
.	56				
.	57				

11. Applications to the Ontario Municipal Board

		tile drainage, shoreline assistance, downtown revitalization, electricity, gas, telephone	other	total
		1 $	2 $	3 $
Approved but not financed as at Dec. 31, 1987	67			2,290,760
Approved in 1988	68			29,406,500
Financed in 1988	69			
No long term financing necessary	70			1,740,673
Balance approved but not financed as at Dec. 31, 1988	71			29,956,587
Applications submitted but not approved as at December 31, 1988	72			

12. Forecast of total revenue fund expenditures

		1989	1990	1991	1992	1993
		1 $	2 $	3 $	4 $	5 $
	73	153,000,000	161,000,000	169,000,000	178,000,000	187,000,000

Touche Ross & Co.
Chartered Accountants
Suite 1700
5140 Yonge Street
North York, Ontario M2N 6L7
Telephone: 416 229-2100
Telex: 06-986273
Telecopier: 416 229-2524

Touche Ross

AUDITORS' REPORT

To the Ministry of Municipal Affairs:

We have examined the grant information schedule 14 of the Financial Information Return of the Regional Municipality of York for the year ended December 31, 1988. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, this schedule presents fairly the grant information shown therein in accordance with instructions issued by the Ministry of Municipal Affairs for the year 1988.

Touche Ross & Co.

North York, Ontario,
April 10, 1989.

Chartered Accountants
Class A #1239

GRANT INFORMATION

for the year ended December 31, 1988

Municipality

THE REGIONAL MUNICIPALITY OF YORK

ANALYSIS OF UPPER TIER REQUISITIONS AND DIRECT CHARGES

2UT

Municipalities which support the upper tier	For computer use only		share of general support grant	DIRECT BILLINGS ON RATEPAYERS: water service charges	DIRECT BILLINGS ON RATEPAYERS: sewer service charges	prepaid special charges
			2 $	9 $	11 $	13 $
Cities and towns						
Town of Aurora		1	242,462			
Town of East Gwillimbury		2	93,920			
Town of Georgina		3	157,898			
Town of Markham		4	1,751,909			
Town of Newmarket		5	336,124			
Town of Richmond Hill		6	699,400			
Town of Vaughan		7	1,377,907			
Town of Whit.-Stouffville		8	137,594			
		9				
		10				
Villages						
	5	11				
	5	12				
	5	13				
	5	14				
	5	15				
	5	16				
	5	17				
	5	18				
	5	19				
	5	20				
	5	21				
Townships						
Township of King	6	22	135,216			
	6	23				
	6	24				
	6	25				
	6	26				
	6	27				
	6	28				
	6	29				
	6	30				
	6	31				
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	6	38				
	6	39				
	6	40				
	6	41				
	6	42				
	6	43				
	6	44				
	6	45				
	6	46				
Total 47			4,932,430			

total requisitions $
78,430,794